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भारत सरकार / GOVERNMENT OF INDIA  
आयकर विभाग / INCOME TAX DEPARTMENT

आयकर आयुक्त - II का कार्यालय / OFFICE OF THE COMMISSIONER OF INCOME TAX - II  
2 - वी.पी. रतिलसामी बाइर रोड, बीबीकुलम, मदुरै / V.P.Rathinasamy Nadar Road, Bibikulam, Madurai-625 002.

**C.No.102/110/CIT-II/2006-07**

NAME & ADDRESS OF THE TRUST	M/s.COODU TRUST H-83, R.M.Colony Dindigul 624 001
P.A.No.	AAATC5133E
DATE OF CREATION OF THE TRUST	20.06.2000
DATE OF FILING OF THE APPLICATION	18.12.2008
DATE OF ORDER	28.05.2009

**ORDER U/S 80G (5) OF THE INCOME TAX ACT, 1961**

The above-named trust has filed an application for renewal of certificate of exemption u/s 80G(5) of the Income Tax Act, 1961 on 18.12.2008. The authorities below have recommended renewal of such exemption certificate.

2. On perusal of this office records, I find that this trust has been granted Registration u/s 12AA of the Income Tax Act, 1961 by my predecessor in office on 30.03.2007 for assessment year 2007-08 and onwards. The previous exemption certificate u/s.80G(5) of the Income Tax Act issued was valid up to 31.03.2008. The activities of the trust are charitable in nature. The trust has not violated any of the provisions of the Income Tax Act or Income Tax Rule in this regard. I am satisfied that a genuine trust exists which is entitled to renewal of certificate of exemption u/s 80G(5) of the Income Tax Act, 1961.

3. The renewal of exemption certificate is granted valid for the period 01.04.2008 to 31.03.2011 relevant for **three Assessment years viz. 2009-10 to 2011-12.**

(ए.एल.के.बी. चॉद / A.L.K.B. CHAND)  
आयकर आयुक्त / Commissioner of Income Tax - II  
मदुरै / Madurai

**C.No. 102/110/CIT II/2006-07**

**Date: 28.05.2009**

**Copy forwarded to:**

1. M/s. COODU TRUST, No.H-83, R.M.Colony, Dindigul 624 001
2. The Assessing Officer (Income Tax Officer, Ward I(1), Dindigul).
3. The Addl. Commissioner of Income Tax, Range-III, Madurai.



(B.ALAGAPPAN)  
आयकर अधिकारी / Income Tax Officer(H.Qrs) - II  
आयकर आयुक्त - II का कार्यालय / O/o the Commissioner of Income Tax - II  
मदुरै / Madurai

## **2. Circular No. 7/2010 dated 27-10-2010**

Clarification regarding period of validity of approvals issued under section 10(23C)(iv), (v), (vi) or (via) and section 80G(5) of the Income tax Act, 1961 For the removal of doubts about the period of validity of various approvals granted by the Chief Commissioners of Income-tax or Directors General of Income-tax under sub-clauses (iv), (v), (vi) and (via) of section 10(23C) and by the Commissioners of Income-tax or Directors of Income-tax under section 80G(5) of the Income tax Act, 1961, the CBDT has, through, this circular clarified the following:-

1. For the purposes of sub-clauses (iv) and (v) of section 10(23C), any notification issued by the Central Government under the said sub-clauses, on or after 13-7-2006 will be valid until withdrawn and there will be no requirement on the part of the assessee to seek renewal of the same after three years.
2. For the purposes of sub-clauses (vi) and (via) of section 10(23C), any approval Income Tax issued on or after 1-12-2006 under the said sub-clauses would be a one time approval and would be valid till it is withdrawn.
3. For the purposes of section 80G (5), existing approvals expiring on or after 1st October, 2009 shall be deemed to have been extended in perpetuity unless specifically withdrawn. Further, any approval under section 80 G (5) on or after 1-10-2009 would be a one time approval which would be valid till it is withdrawn.